



**Q: What is the definition of a restaurant?**

**A:** A restaurant is any retail establishment whose primary business (more than 50 percent of the revenue) is the sale of prepared foods and beverages for immediate consumption.

**Q: What are some common examples of restaurants subject to the restaurant tax?**

- full-service restaurants
- coffee shops
- cafeterias
- full-service restaurants or cafeterias within department stores
- luncheonettes
- soda fountains
- fast-food restaurants, including their drive-up windows
- sidewalk vendors
- sellers who deliver the foods and beverages they prepare, such as pizza
- food concession stands such as those found in malls or stadiums
- catering facilities
- private clubs and taverns
- sale of food at dinner theaters or concerts
- food courts, (even if located in close proximity to a theater)
- college and university cafeterias open to the general public or employee cafeterias

**Q: What does a restaurant NOT include?**

- Establishments whose primary business is the sale of fuel or food items for off-premise, but not immediate, consumption.
- Theaters that sell food items. A theater is an indoor or outdoor location for the presentation of movies, plays, or musicals, but does not include a dinner theater.
- Establishments whose primary business is the sale of prepackaged boxes of candies, nuts or other items not intended for immediate consumption.
- Establishments exempt from sales tax because of such things as their religious or charitable nature.

**Q: Where can I find Publication 55, Sales Tax Information for Restaurants?**

**A:** <http://tax.utah.gov/forms/pubs/pub-55.pdf>

**Q: Where can the restaurant tax returns be found on the internet?**

**A:** <http://tax.utah.gov/forms/current/tc-61f.pdf>

**Q: If my business meets the definition of a restaurant, what am I now required to do?**

**A:** You are required to collect and remit the restaurant tax.

**Q: What tax return do I file and when is it due?**

**A:** The restaurant tax is reported and paid on Tax Commission form TC-61F or TC-61FV (Tourism, Recreation, Cultural, Convention Facilities & Car Rental Tax Return) and is due at the same time the business owner's sales and use tax return is due:

- Annual filers use form TC-61F
- Quarterly filers use form TC-61F
- Monthly filers use form TC-61FV

**Q: Where in the Tax Code is the Restaurant Tax found?**

**A:** Utah Code §59-12-602 through 59-12-603 and Administrative Rule R865-12L-17 authorizes county governments to impose a tourism tax of up to 1 percent on all sales of prepared foods and beverages by restaurants.

**Q: Have all counties adopted the Restaurant Tax at 1%?**

- Emery, Millard, Piute, and San Juan counties have not imposed the restaurant tax.
- Effective January 1, 2006 Utah County reduced their rate to .7 percent. Prior to that, Utah County's rate was .9 percent.
- All other counties have elected to impose the full 1 percent.

TC-61F has a full list of the counties and their applicable rates.

**Q: Where can the restaurant tax Self-Review forms be found on the internet?**

**A:** at <http://tax.utah.gov/selfreview> (select the Restaurant Tax link).

**Q: Who do I contact during this project if I need additional assistance in determining if my business is a restaurant for purposes of this tax and I am responsible for filing TC-61F?**

**A:** For this project you can contact any of the following Auditing Division personnel:

Ralph Hoggan, (801) 297-4759

Mark Long, (801) 297-4758

Matt Duke, (801) 297-4670